App. F. IX-4

Previous References

1938. (Med.)

File No. 282-38

Serial Nos. 1,5-6.

Later References.

Med. Dep. 360/40.

medDep 504/40.

M.C 35-45 pg 8.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

Part B for Apr, 41.

SUBJECT.

Defalcations in the Chitaldrug District Hospital.

WD 0573—GPB—22,500—12-9-39

5.4.41

Defalcation in Chittaldrug District Hospital

5-2-39.

General and Revenue Secretariat | File No. Med 252 of 193 8 | [App. F. III—2

Serial No.

From Senior Surgeon

C 3197-7 dt 10.3.39

States that- a sum of Rs 112-7-0 and a sum of Rs 1,142 8-0 drawn for the Secretary on 10.2.39 has not been remitted to S.A.S. of Hakya by Head clerk C. Abdul Khadir and that the clerk has been suspended and D.M.O instructed to lodge a Police Complaint-

It is further reported that- S.A.S of Malebennur has also complained that pay for Nov: 38 had not been received The Comptroller has been requested to audit - the accounts as the extent of defalcations is not known

Sd/ Surgeon General further report from the S. S. Chitaldrug may be awaited

13/3.

13/3

2) The further report from the Senior Surgeon & the report of the auditor deputed by the Comptroller to audit the A/Cs may be awaited.

Sd/ 13/3

Dy Sec (Genl)

for personal

14/3

3) (1 number)

When did the S. S inspect this Office? Explanation by the Dr

1 MAR 1939

8608

NOTE Contn. Sheet.

WD 0744—GPB—30,000—2-9-83

Defalcation in Chitaldrug District Hospital

5234 5473

General and Revenue Secretariat | File No. | of 193 . | [App. F. III—2

Serial No.

3

From Secretary Mysore
D.O No C3197-9 d 21-3-39
states that he will send a further report after inspection and that the D.D.O's office is being searched by the Comptroller's office etc

5) Submd for perusal. Further report will be awaited
Sklek
24/3/39

6) The S.S. says that the audit of accounts from May 37 to May 38 was completed when he inspected the Dt Hospital in 37 after 1938 & that he would send a report after his inspection shortly.
Secy 24/3/39

To from 28/3 Secy

7) Send memo
J.C.C.
31.3
31/3

Secy 1/4

8 JAN 1939
9093

NOTE—Contn. Sheet.

WD 0544—GPB—30,000—2-9-83

MYSORE MEDICAL DEPARTMENT

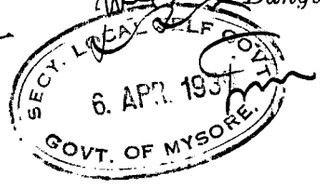
Confidential

Telephone **No. 2462.**
Telegrams : *Senorgen.*

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated 6th April *1939.*

No. C3197-10
Encl.



FROM

Rajasevasakta

B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to the Government of Mysore,

Local Self Government Department, Bangalore.

Sir,

In continuation of this office No.C.3197-7 dated 10-3-1939, and in accordance with instructions conveyed in your letter No.G. 9306/Med. dated 20-3-1939, I have the honour to report that I had the accounts of the institution audited by my office staff and inspected the institution on the 3rd and 4th instants. The Comptroller's staff also have audited the accounts from June 1938 i.e., the date of their last audit to March 1939.

A. Findings.

I find as follows:-

1) The date of my last inspection was 3-9-1938. Accounts previous to this date show no default or discrepency of any importance. Balance in cash book was correct and the cash on hand tallied with this.

2) From 5-9-1938 onwards upto 4-11-1938 there have been numerous corrections in cash book not attested by the District Medical Officer who suspects that they have been effected by the absconding Head Clerk after he had initialled the books.

3) The Head Clerk was absent on unauthorised leave from 5-12-1938 to 28-12-1938. Cash book was not written at all during this period but was written up by Head clerk after his return.

4) There is a lot of confusion in the accounts during the period 5-9-1938 to the middle of February 1939 including.

   a. Omission to bring receipts to account.

   b. Omission or delay to charge off from cash books amounts expended.

   c. Monies being charged off in cash book without any details and without vouchers forthcoming.

5) The Head clerk (Abdul Khader) who has absconded since 18th February 1939 afternoon seems to be guilty of the following:-

   a. Deliberate confusion in accounts.

   b. Defalcation of varying amounts for temporary periods.

Defalcation in the Office of the Medical Officer Chitaldrug

5234
5473.

General and Revenue Secretariat | MeS File No. 282 of 193 | [App. F. III—2

Serial No.

17) Asst Senior Surgeon to expedite the submission of the Mysore Sepn Rpt 13.4

14/4

18) Submd. The papers will be sent to C.B. for putting up Confidential Reports about the D.M.O Chitaldrug. for submission to Member

Sdd 15.4.39. 15/4

~~for perusal and return to C.B.~~

~~for information~~

Sent with D.O. to S.S.

Sdd 15-4-39. 15/4

Compl Reports have been submd to Secy to the Member for perusal 15/4

TYPING SECTION 18 APR. 1939 GEN. & REV. SECTT.

No. G. 10531 Dy. 17/4/39

To The Snr. Surgeon at Mysore.

Requests him to expedite the submission of the explanation of the D.M.O. referred to in the last para of this letter.

From Comptroller to Govt
No 777/LAD dt 28.4.39.
forwards report of Special audit of accounts of Chitaldrug Dt Hospital

NOTE—Contn. Sheet.

WD 0544—GPB—30,000—2-9-38

1509

Defalcation &c in Chitaldrug District Hospital

6386
6415

General and Revenue Secretariat | File No. Med 282 of 1938. | [App. F. III-2

Serial No.

22) Senior Surgeon's action is appd. The audit report which is being dealt with separately shows a shocking state of affairs. Please submit to the Dewan

Hd K.V.A
2.5-39.

23) The letter for perusal Hd P.H.K 2.5-39.

Dewan 24) Hd M.J.
3.5-39

Hd K.V.A.
4/5

Hd P.H.K
5/5

Hd C.S

25) Subd for orders if the file may be dealt unofficially to the Senior Surgeon for remarks with reference to para 19 supra and note of orders in para 22 & 23.
Shikh
11.5-39.

SECY. LOCAL SELF GOVT
13 MAY 1939
GOVT OF MYSORE.

26) Pl. for the a letter Ency
by 12/5
11/5/39

27) Subd with file
Shikh
13/5
by 13/5

Ser appl
by 13/5

To Dey, L.V.S.)

Fm
13/5

To Secy
by 13/5

NOTE—Contn. Sheet.

Defalcation in Chitaldrug District Hospital

1169

General and Revenue Secretariat | File No. Med 282 of 1938. | [App. F. III-2

Serial No.

From the Senior Surgeon in Mysore
Letter No. C. 3197-30 dated 30/8/39
Furnishes his remarks on the points
in the audit Report including shortage
in furniture & the other articles etc.

32) Subd. for perusal. The Sr. Surgeon
states that as regards the discrepancies
in stock of furniture etc. many of
the items have since been reported
as being present and found & in re-
gard to a few of the items which have
been lost, the responsibility has been
fixed on the individuals by the D. H. S.
and that the only things of any slight
value for loss of which responsibility
has yet to be fixed is (1) Hand Press
(2) Blood transfusion apparatus.

The Sr. Surgeon also states that he will
submit further report to Govt. fixing
the responsibility for the recovery of
the cost on receipt of certain infor-
mation called for from the D. H. S. Chitaldrug
The further report will be awaited.

Dy 2/9

33) Log 415
Dept Dy

34)

GOVT. OF MYSORE
4. SEP. 1939
SECY. TO GOVT. DEPT.

GWS

NOTE—Contn. Sheet.

4/9

415

Serial No.

92

imprisonment and a fine of Rs. 200/- and in default a further period of 6 months rigorous imprisonment on 16/11/39 and a further sentence of one years rigorous imprisonment which has to run Concurrently in the Sessions Case on 1911-39.

39) Subd. for perusal. The Senior Surgeon says that Copies of Judgments in the above Cases have been called for by the D.M.O. and that a final report will be sent to Govt. on receipt of the same.

Further report will be awaited.

D.M. 1/2/40 Myl/40 40) CPA 1/2

From

Senior Surgeon
C3197-45 d 4.6.40
forwards copy of letter of D.M.O Chikaldeva reporting that the Sentence passed in this case has been reduced to 9 months R.I. on appeal

41) Subd for perusal. Further report in the matter will be awaited
Sd/ 11/6.

42) Govt Rep 11/6
2nd. mor) 48) Ce 17/6 by
19.6 Ce. 19/6 by

NOTE.—Contn. Sheet

SECY. DEVT. DEPT.
12. JUN. 1940
GOVT OF MYSORE

A 886
—18.6.40

Defalcation in the Chittaldrug Distt. Hospl.

4213

General and Revenue Secretariat | Red | File No. 282 of 1938 | [App. F. III-2

Serial No.

replies and that necessary action will be taken on receipt of the further instructions from that officer.

44) For perusal. ~~The Govt. order will be issued~~ The suggestions in the High Court's judgement are very damaging to Mr Chokkan.

Dy 17/3 17/3

Govt 17/3

Govt Key 20/3/41

Sec Member

Fin 20.3 and 20/3/41

SECRETARIAT 2 24 9218.

Subd. In view of the Surgeon Surgeon's letter that necessary action will be taken on receipt of further instructions from the Comptr. to whom the audit objections statement should have been retransmitted with replies, the file may perhaps be recorded at this stage ~~after perusal by the Prohibition Asso. of the Copy of the judgement passed on the file of the High Court in the disciplinary~~

Govt 21/4

D 21/4

Dy 21/4

NOTE—Contn. Sheet.

(2nd)

MYSORE - MEDICAL DEPARTMENT

11.

Telephone No. 2462.
Telegrams : Senorgen.

OFFICE OF THE SENIOR SURGEON IN MYSORE,
Bangalore, dated 10 3 1939.

No. C3197-7
Encl. three.

Confidential

Ls 2 39
med. 282-38-1

FROM

Rajasevasakta
B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To
The Secretary to the Government of Mysore,
Local Self Government Department, Bangalore.

Sir,

I have the honor to report for the information of Government, that the District Medical Officer, Chitaldrug first reported in his letter No. 2602 dated 20-2-1939 (copy of enclosed) that a sum of Rs 1142-8-0 was drawn from the Treasury at Chitaldrug on 10th Feby. 1939 and as it was too late to send the amount to the different moffusil dispensaries the same day, the amount was handed over to the Head-clerk C. Abdul Khader the next day for being sent to the different dispensaries. On the 17th idem however, the Sub Assistant Surgeon of Thalya sent his compounder to fetch the establishment pay and complained that the amount had not been received till then. The Head-clerk who was enquired in the matter is reported to have told the District Medical Officer that the amount had already been sent to Thalya by money order, and when questioned to produce the postal receipt, he said he was searching for it and would produce it. He however abruptly stopped away from work from 19-2-1939 and the District Medical Officer who made personal enquiries at the post office on the 20th idem was informed that no money order had been sent to Thalya. The District Medical Officer immediately addressed the District Superintendent of Police to produce the person for enquiry.

On ascertaining that it was only a sum of Rs.112-7-0 out of the sum of Rs.1,142-8-0 drawn from the treasury that had not been accounted for by the clerk, I issued orders placing the clerk under suspencion and instructing the District Medical Officer to immediately place a formal complaint with the police if he has not

Letter No.2602 dated 20-2-1939, from the District Medical Officer, Chitaldrug, to the Senior Surgeon in Mysore, Bangalore.

- ----

I have the honour to report that the Ag. Head Clerk C.Abdul Khader has again stopped away from work since yesterday morning. The establishment pay of different Sub Assistant Surgeons to the extent of Rs.1,142-8-0 was drawn on the 10th instant. It could not be remitted on the same day since it was too late on that day. The amount of Rs.1,142-8-0 was given to the Head Clerk on the11th Instant as usual to be sent on to the different Sub Assistant Surgeons.

Subsequently on Friday the 17th Instant the Sub Assistant Surgeon of Talya sent hos compounder to fetch the establishment pay and complained that the amount had not been received yet. Upon this I enquired whether the amount had been remitted to Talya. I was given to understand by the Head Clerk that the amount had been despatched on the 11th instant with other amounts. He was asked to produce the postal receipt for having despatched the amount on the 11th instant. He said that he was searching for it and would produce it. On Saturday the 19th instant when the Head Clerk brought up the Tappal he was again asked to produce the voucher. He said he would produce it.

But yesterday he has abruptly stopped away from work. He has not sent this amount viz., Rs.112-7-0 (establishment pay for January 1939 and T.A.Bills). From enquiries made personally at the post office this morning, I am given to understand that the money order to Talya Sub Assistant Surgeon has not been sent at all on the 11th instant. After hearing this the Police Superintendent has been addressed to produce the person for enquiry.

"Copy".

B.Narayana Rao
10/3

Senior Surgeon.

Letter No.C.3197-3 dated 28-2-1939, from the Senior Surgeon in Mysore, Bangalore, to the District Medical Officer, Chitaldrug.

His letter No.2645 dated 26-2-1939 submitting the leave application received from clerk C.Abdul Khader for one month's privilege leave.

With reference to the above, has the honour to state that clerk C.Abdul Khader has been placed under suspension pending further enquiry, as he has failed to produce the voucher for the money order of the establishment pay of the Talya Dispensary said to have been sent by him on the 11th instant. The District Medical Officer should immediately place a formal complaint with the police- if he has not already done so- and furnish the address of the clerk to them for taking immediate neces ary action. report as to the action taken and as to the further developments coming to his knowledge should be submitted from time to time without delay.

"Copy".

B Narayana Rao 10/3

Senior Surgeon.

Letter No.2701 dated 3-3-1939, from the District Medical Officer, Chitaldrug, to the Senior Surgeon in Mysore, Bangalore.

I have the honour to state that the Sub Assistant Surgeon of Malebennur reports in his D.O.letter dated 19-1-1939 that the establishment pay of his dispensary for the month of November 1938 has not been received. Immediately the Ag. Head Clerk, C.Abdul Khader was asked to produce the receipt. He brought a statement duly prepared showing the details for the amount remitted to the above said dispensary. He was asked to send the statement to clear his doubts.

Subsequently on the 27th ultimo, he reported once again showing the details for the amount remitted on 9-12-1938, accounted for September 1938 as it was stated in the M.O.coupon. The second clerk was asked to search for the vouchers. Accordingly he searched and brought the papers connected to the said dispensary which was not sent to him for verification. I see that the receipt produced by the Ag.Head Clerk has been forged. Complaint has been lodged against him with the police to take immediate necessary action in the matter.

"Copy".

Senior Surgeon.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. G. 9306/Med

Dated, Bangalore, 20th March 1939.

CONFIDENTIAL.

From

P. H. Krishna Rao, Esq., M.A.,
The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.

To

Rajasevasakta

B.K.Narayana Rao, Esq-.B.A.,M.B.C.M.,M.R.C.S.,D.P.H.,D.O.

Senior Surgeon in Mysore, Bangalore.

Sir,

With reference to your letter No.C.3197-7 dated the 10th March 1939 reporting certain misappropriations of Government money by the Head-clerk of the District Medical Officer's Office, Chitaldrug, I am directed to request you to proceed to Chitaldrug, inspect the Office of the District Medical Officer and submit a report to Government on the irregularities noticed, together with the explanation of the District Medical Officer as apparently the District Medical Officer is slack and exercises no control over his staff.

The date of your last inspection of the above office may also be intimated for the information of Government.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to Government,
Local Self-Government Department.

TSS.

Confidential.

MYSORE MEDICAL DEPARTMENT.

Telephone :—No. 2462.

RAJASEVASAKTA
B. K. NARAYANA RAO, Esq.,
B.A., M B.C.M., M.R.C.S. (ENG.),
L.R.C.P., D.P.H., D.O. (OXON.).

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated ..21..3..1939.

D. O. No. C 3191-91

Enc.

Fm 5743

DEAR Mr. Krishna Rao,

In acknowledging receipt of your confidential D.O.No. C.9306 dated 20th March 1939, I write to state that the audit of accounts of the District Hospital, Chitaldrug, for the period from May 1937 to May 1938 had been completed when I inspected the Institution on 3-9-1938. The accounts from 1-6-1938 to the date of Inspection were therefore taken up for test audit. No abnormalities of the kind were detected at the time of my audit. I am however arranging for a detailed inspection of the accounts of this institution shortly and shall send a further report after my inspection which will be done very soon. The date of my inspection will be intimated to you. Accounts Controller's office is lateing place at present.

Yours sincerely,

P. Narayana Rao
21/3

P. V. Krishna Rao, Esq., I.C.S.,
Secretary to the Government of Mysore,
Local Self Government Department, Bangalore.

Appendix F G—1]

SUBJECT.....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 17/4/39.

Signed by Mr. C.S.S.C

List of enclosures.....

Copied by.....

Examined by.....

Section Med

File No. 282-38

Serial No.

No. G.10531.

To Senior Surgeon

Sir,

With reference to your letter No C8197-10 d 6.4.39 regarding the defalcation in the office of the D.M.O Chitaldrug, I am directed to request you to expedite the submission of the explanation referred to in the D.M.O ~~whose~~ ~~letter No~~ ~~neglect has contributed to the misappropriation~~

Thereafter

By Secretary

L.S.G. Dept.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. G 10531, Dated, Bangalore, 17th April 1939.

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.

To

The Senior Surgeon in Mysore,
Bangalore.

Sir,

With reference to your letter No.C.3197-10 dated 6th April 1939 regarding the defalcation in the office of the District Medical Officer, Chitaldrug, I am directed to request you to expedite the submission of the explanation of the District Medical Officer referred to in the last para of your letter.

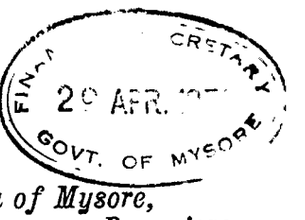
I have the honor to be,
Sir,
Your most obedient servant,

For Secretary to Government
L.S.G. Department.

SR/2

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 777/LAD. *Bangalore, Dated* 28th April *1939.*

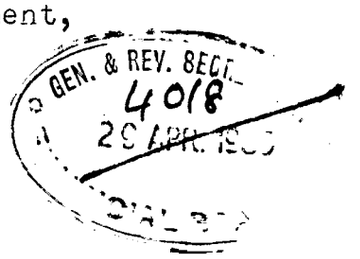


From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

A.N. Raghavachar, Esq., M.A.,
Financial Secretary to Government,
Bangalore.



Sir,

I have the honour to report that at the instance of the Senior Surgeon to the Government of Mysore (copy of his letter No.C 3197-4 dated 1/7-3-1939 enclosed) a special audit of the Accounts relating to the District Hospital, Chitaldrug, was conducted by the Local Audit Staff of this office for the period from May 1938 to February 1939, as it was reported that the Head Clerk of the Hospital had absconded with some Government money relating to the pay of the Medical Establishments of Local Fund Dispensaries in the District. The audit of the cash transactions of the Hospital for the above period disclosed an embezzelment of a net sum of Rs.348-2-0 as per details noted in the report, a copy of which is herewith enclosed for reference.

The following are the important irregularities observed: -

I Cash Book. -

1. The transactions were not entered in a chronological order.

2. Totals were not struck correctly with the result that there was a short balance in cash of Rs.24-5-0 on the date of examination of cash besides a sum of Rs.323-13-0 defalcated.

3. In some cases amounts actually spent were not charged off in the Cash Book and in other cases, amounts less or more than those actually spent were charged off.

4. An amount charged off a second time.

Copy of the letter No.C.3197-4 dated 6/7-3-39 from the Senior Surgeon in Mysore, Bangalore, to the Comptroller to the Government of Mysore, Bangalore.

Immediate and Confidential

It is reported that the Head Clerk District Hospital, Chitaldrug, has absconded with some money of the Hospital intended to be remitted to some of the L.F.Dispensaries in the Chitaldrug District. Complaint is reported to have been lodged with the Police by the D.M.O. to find out the whereabouts of the missing clerk. In the meanwhile, I would request you to kindly instruct the Local Auditors to audit the accounts of the District Hospital, Chitaldrug from May 1938 onwards so as to arrive at the exact amount defalcated in the transactions of that institution. In this connection, I may state that the account of the Hospital for the period from May 37 to May 38 was audited by the Local Auditors only recently. I request the favour of an early compliance in the matter.

"Copy"

C.V. Narayana Rao
Assistant Comptroller

28/4

NOTE ON THE AUDIT OF THE ACCOUNTS OF THE

DISTRICT HOSPITAL? CHITALDRUG? FOR

THE PERIOD FROM JUNE I938 to

end of FEBRUARY I939.

Auditor. Mr.N.V.Raghavedra Rao.

Date of commencement of Audit. I0th March I939.

Date of completion of Audit. 25th March I939.

Period occupied (excepting holidays) I2 days in current audit as against 7 days in the last audit.

Name of the Officer who held office during the period of audit.

Mr.S.CHOKKAM,L.M. & S., continued to be the Officer.

I. The last audit ended on I9th August I938 and was for the period from May I937 to end of May I938. The present audit is for the period from June I938 to end of February I939.

2. Check of CASH BALANCE:- Cash on hand with the Medical Officer was verified on I0th March I939 at 5-30.P.M. and found to be Rs.I27-I5-3 comprising the following items.

I. Establishment (pay) of L.F.Dispensary, Dharmapura.	Rs.III-I5-0.
2. Imprest balance.	I6- 0-3.
Total.	I27-I5-3.

Out of the sanctioned imprest of Rs.50-0-0, cash on hand was Rs.I6-0-3 and the balance of Rs.33-I5-9 represented unrecouped vouchers which were not made available. These should be immediately traced and produced.

3. Part I Action taken on the last audit.

The last audit note for the period ending May I938 together with the Inspection note of the Assistant Comptroller Mr.Y.Subramanyam,M.A., on 25th November I938 remained undisposed of in the office of the District Medical Officer. As per rules, they have to be disposed of within one month of their receipt. As the belated

belated disposal of audit notes defeats the object of audit, immediate action in this matter is called for.

Part II - Result of the current audit.

4. Cash Book. This is not maintained properly. Transactions were not entered as and when they actually took place, (vide instances noticed in objection I6, sub-paras 4,5 and 6.) Totals were not struck correctly with the result that there was a short balance in cash of Rs.24-5-0(i.e. Rs.I27-I5-3 instead of Rs.I52-4-3) on the date of examination. Amounts actually spent have not been charged off in the cash book. In some cases, amounts less than those actually spent have been charged off (objection I6(2) while in another case, an amount more than that actually disbursed has been charged off (objection I6(3). There are also instances in which amounts actually spent or paid have not at all been shown in the cash book (objection.I9). How cash balance was tallied on those dates cannot be made out. Besides the above irregularities, corrections and over writings in the total were too many. (Vide pages I89. I93,I95,I97.I98, and I99 of Vol.I of the cash book and pages I.2,and3 of Vol.II). A sum of Rs.20-9-0 being the amount of a supplemental bill of the Sokke dispensary once charged on I9-9-I938 is charged off a second time i.e.on I9th October I938, with the result that the cash balance is reduced to this extent. An expenditure of Rs.I04-7-0, without details, is interpolated on I6th December I938 (between the receipt amount of Rs.2-8-0 and annas four on expenditure side) and included in the total payment of Rs.498-I4-0 for that day, but it cannot be made out to what account the entry relates. The establishment pay and travelling allowance bill amounts of Talaya dispensary drawn on

drawn on 10th February 1939 from the Treasury remain undisbursed upto date. though there is no cash balance (vide details in the margin). This is said to have been given by the Medical Officer to the Head Clerk with M.O.commission with instructions to remit the amount to Talya, but no remittance was made by the clerk and the amount remained unaccounted for till now, by the District Medical Officer. The above irregularities disclosed that a sum of Rs.348-2-0 has to be accounted for as detailed in objection No.33 (vide last para). A report is seen to have been made to the Police and the matter is said to be under investigation. A columnar cash book should have been maintained as in other District Hospitals and if this had been done, it would have served as a prompt check over the receipts and disbursements made from day to-day and the details for the cash balance for any day, known.

Supplemental T.A.bill for August 1938.	4-12-0.
Establishment pay bill for January 1939.	92-13-0.
T.A.bill for December 1938.	14-14-0.
Total.	112- 7-0.

5. Establishment.-

(1) Payees acquittances and M.O.acknowledgements in lieu of amounts disbursed and remitted by the Medical Officer were not forthcoming in many instances as noticed in objection 1 to 7, 9 to 11. The M.O.acknowledgements and acquittances should have been properly filed and kept ready for easy verification during audit. How the monthly establishment bills were passed before actually checking the acquittances of the previous month is not apparent. The register of bills drawn and disbursed in respect of all the dispensaries maintained is incomplete and the entries from November 1938 onwards have not at all been made.

(2) Title to 3½ months furlough on full pay in continuation of 2½ months privilege leave granted to

granted to Mr.D.Appa Rao. Sub-Assistant Surgeon was not verifiable for want of his service Register.

(3) C.Abdul Khadar, Acting Head Clerk was granted leave without allowances for 24 days i.e., from 5th to 28th December 1938. This has not been entered in his service-register. The omission may be supplied.

6. T.A.Bills

(1) The distance travelled by the District Medical Officer on the 24th March 1938 is only 6 miles to and fro and as such no daily allowance is admissable under Art. 516 M.S.R. It is disallowed for recovery.

(2) Similarly, in the case of Mr.M.S.Narayana Rao. Sub-Assistant Surgeon, whose journey in March 1938 is only for 5 miles from Head-quarters to and fro, the daily allowance paid is not admissable. It may be recovered, and credited.

(3) The incorrect payee's receipt obtained without a letter of authority as noticed in objection No.11 may be regularised by obtaining a fresh acquittance from the correct payee or producing a letter of authority.

(4) The claims for the journeys performed by the District Medical Officer, in the monthly T.A.bills are not verifiable in the absence of a diary or a journal which should have been maintained by him as per standing orders. The omission which was pointed out in the past has not yet been regularised.

7. Contingent vouchers.-

Vouchers have not been serially numbered and filed properly. The available vouchers were picked up and the entries traced in the cash book. A sum of Rs.8-8-0 comprising of five items detailed in objection.19 spent (as seen from the acknowledged vouchers) have not been charged in the cash book as well as in the contingent register. The omission calls

calls for elucidation. (objection s. 19and 23).

8. Railway freight paid on one case of Soap, received from the Government Soap Factory on 25th February I939: The bill of cost received and the account maintained in this behalf were not made available for audit. It may be produced during the next audit.(vide objection No.21)

9. Asum of Rs.1-5-0 is spent on a telegraphic message sent to C.Abdul Khadar, Acting Head Clerk, who appears to have been then at Hubli. The need for this is not clear. The text of the message is not also recorded on the receipt.

10. Vouchers amounting to Rs.130-2-0 detailed in objection No.31 were not available for audit. They may be traced and produced.

11. Non-perishable articles purchased through the contractor during June, August, October I938 and January I939 detailed in objection 29(3) have not been taken to stock and accounted for. The existance of these articles is doubtful. They may be taken to stock or the cost thereof namely 10-4-6 made good.

12. Diet Bills.(1) The diet charges for September I938 work up to Rs.162-0-0 against Rs.163-0-0 paid, due to error in calculation. The excess amount paid may be be recovered and credited.

(2) The terms of contract in respect of milk diet are not being satisfied in as much as the contractor is allowed rates for component parts of the diet. For instance, the cost of bread, milk and sugar when calculated seperately under milk-diet will be more as they will not be in a proportion fixed for a milk-diet, while if milk diet is fixed, either full or half, when prescribed to a patient it will be less. As such a procedure results in loss to Government it may be re-

it may be regularised in future to prevent loss. The amount recoverable in ~~other similar~~ such cases may be calculated and recovered.

13. Register of Hospital charges.-

(1) Receipt No.IO. A sum of Rs.I5-0-0 received on 30th October I938 and Rs.1-8-0 received on 2nd November I938 (vide Rt.No.11 of 2-11-1938.) ~~not~~ have not been brought on to the cash book but credited to Treasury direct on 2nd November 1938. The dates are altered from 30th October I938 and 2nd November 1938 to 14th November 1938 though the amounts are seen to have been credited to Treasury. The need for alteration in dates and the omission to bring the amounts to cash book require elucidation.

(2) A sum of 0-8-0 is still due from serial Nos. 6 and 7 towards stoppage charges and this calls for immediate recovery.

(3) Tr.No.7 of 29th January I939 of the Maternity Dispensary discloses that a sum of Rs.5-0-0 paid by Mr.C.Narasimhamurthi, Lawyer, is returned to the party on the ground that the income of the party does not exceed Rs.50-0-0. There is no acknowledgement of the party for having received the amount. As the Lawyer's income is assessed for payment of professional tax, he is not entitled to any refund of the fee paid by him. The refund is irregular.

(4) The gentlemen noted in Objection No.27 who got their patients admitted into the hospital appear to be capable of paying the prescribed fees. If no fees are leviable, why their income was not ascertained and entered in the diet tickets and the Admission Register is not clear. Why amount ~~die~~ due in these cases should not be recovered from the parties responsible for the omission requires elucidation. In the case of Government Officers, the pay of persons concerned may be ascertained

ascertained from the District Heads of those departments and in other cases, from the Taluk Amildars.

(5) Serial No.37 of 1938-39. A sum of Re.0-12-0 is due for 1½ days of halt in the ward at 0-8-0 a day as detailed in objection 28. This may be recovered from Mr.Zeruddin Sahib, Police Inspector, Gubbi, his pay being Rs.125-0-0 per mensem.

14. Inventory of furniture, vessels, instrument and appliances.

The statement attached shows the shortages to end of June 1938 relating to furniture, instruments and appliances. The balances in the stock register are noted in pencil and the annual certificate of stock verification is not also recorded. As the differences are too many, immediate action is necessary to reconcile them and the adjustment of cost in case the articles do not exist.

15. A report book by the Head Nurse is not being maintained as in other Hospitals. It is very necessary that one should be maintained immediately.

16. Out Patients collection fee register.-

The collection for the whole period of audit is only 0-2-0. There is no collection from 28th May 1938 onwards. The reason for non-recovery requires to be enquired into.

17. Register of operations conducted.

A column showing the income of the patient should be opened to see if the fee required is recovered.

18. Linen Account.

(a) 6 Drill suits for servants are receipted on 12-2-39 but it was not verifiable in the absence of the connected invoice. It may be traced and produced.

(b) 2 coats and 4 dhoties are found to be short as noticed below. The cost thereof has to be made good if not explainable.

Men's coats.	2	(20-20)
Dhoties.	4	(15-11)

(c) Verification of stock on hand on 1st July 1938 should have been recorded. The omission calls for action.

19. The register of condemned articles and break-ages is not also maintained.

20. General.

The maintenance of cash and stock books is far from satisfactory. Cash appears to have been checked by the Medical Officer only twice for the entire period of audit though the entries are attested by the Officer every day as a matter of routine. The irregularities such as belated entries of transactions, incorrect totals, over writings, erasures, and incorrect entries appear to have not been noticed and action taken. Acknowledgements for amounts remitted to the several dispensaries have not been checked at the time of passing the Establishment Pay bills each month and the omissions noticed. The stock book entries have not been reviewed and the correctness certified to, and no action was taken in regard to shortages observed in previous audits nor is any attention paid to dispose of the pending audit and Inspection notes.

Though the cash is said to be in the custody of the Officer himself, how cash does not appear to have been verified with reference to the cash book entries & how the above irregularities were permitted from September 1938 till the Head Clerk absconded himself without permission cannot be made out. The M.O.coupon which is stated to have been forged and in the custody of the Police proving that the amount due to Malebennuer dispensary was not sent at all, could not be seen during audit. The toal amount defalcated is Rs.348-2-0 which comprises of the following items.

Deficiency

1. Deficiency in cash balance on IO-3-39 the date of examination of cash (due to incorrect totals) Rs.152-4-3 - 127-15-3)		Rs.24-5-0.
2. Objection 16(5) Rs.3-8-0 charged in excess of the actual remittance to Thuruvamur dispensary.		3-8-0.
3. Objection 16(6) Rs.20-9-0 charged for the second time as having been sent to Sokkey dispensary (20-5-0 plus 0-4-0). (Once on 19th September 38 and for the second time on I9 the October I938)		20-9-0.
4. Objection 15. Interpolation of a figure Rs.104-7-0 without any details under expenditure.		104-7-0.
5. Objection 4(1) Undisbursed pay of Talya dispensary.	112- 7-0.	
Objet.4(2) Undisbursed Travelling allowance.	I0-13-0.	
	--------	123-4-0.

Total.		276-1-0.
6. Add amount of establishment pay bill of Halebennur for September I938 charged in the cash book and stated to have not been received at all/as reported by the S.A.S., (Rs108-7-0 plus 1-2-0) Objection No.8.		109-9-0.

Total.		385-I0-0.
Less.		
1. Amounts less charged in the cash books as per objection 16(2).	Rs.16-12-0	
2. Amount not charged in the cash book though paid in objection 19 and 23(9) & (4)	8- 8-0	
3. T.A.paid and not charged in the cash book objection No.11(2).	12- 4-0	
	--------	37-8-0.

Net.	Rs	348-2-0.

C.V. Narayana Rao
Assistant Comptroller,
Local Audit Department.

53

MYSORE MEDICAL DEPARTMENT

DEWAN'S OFFICE
3 MAY 1939
No. 8051

Rs 6386

Telephone No. 2462.
Telegrams : Senorgen.

OFFICE OF THE SENIOR SURGEON IN MYSORE,
Bangalore, dated.....1st.....May.....1939.
2nd

No. C 3197-22
Encl. one.

Confidential

FROM

Rajasevasakta
B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore.

Sir,

In connection with the defalcation of moneys in Chitaldrug District Medical Officer's office and the irregularities revealed in its investigation and also in connection with the irregularilities so far come to light in regard to defalcations in the Medical Stores, I wish to bring to the kind notice of Government that from a scrutiny of records and from personal inspection, I cannot help concluding (apart from any responsibility for losses) that Dr. Chokkam has not shown evidence of capacity to shoulder the responsibilities of the office of a District Medical Officer. I consider it advisable to relieve him from his present office. I have asked him to submit an application for all the privilege leave at his credit (copy enclosed).

I have the honor to be,
Sir,
Your most obedient servant,
B Narayana Rao
Senior Surgeon.

A 503.

Letters for perusal
To
From
2.5.39

Dewan)

Please submit to the Hon'ble II Member)

To
From
2.5.39

S. Surgeon's action is approved. The Annual report which is being drawn up separately shows a shocking state of affairs

RK 2.5

RKJ 3-5-39

To
From
3.5.39

MYSORE MEDICAL DEPARTMENT.

RAJASEVASAKTA
B. K. NARAYANA RAO, Esq.,
B.A., M.B.C.M., M.R.C.S. (ENG.),
D.P.H., D.O. (OXON.).

Telephone :—No. 2462
Telegrams :—*Senorgen.*

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated ..... 1st May 193 9

D. O. No. C 3197 -20 /38-39

Strictly Confidential

Enc.

DEAR Mr. Chokkam,

In connection with the defalcation of money in the District Medical Officer's office, Chitaldrug and the subsequent investigations and reports to Government, I am to request you that you will apply for all the privilege leave you are entitled to. On receipt of your application, which, I trust, will be submitted very early, arrangements for relief will be made and orders issued.

Yours sincerely,

Sd. B.K. Narayana Rao-

Dr.S.Chokkam, L.M.S.,
District Medical Officer,
Chitaldrug.

" C o p y "

B.K. Narayana Rao
1/5

Senior Surgeon

Confidential.

MYSORE ~~MEDICAL~~ DEPARTMENT

Telephone **No. 2462.**
Telegrams : Senorgen.

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated 1st/2nd May *1939.*

No. C 3197-21
Encl. one

FROM

Rajasevasakta

B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),

Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to the Government of Mysore,

Local Self Government Department, Bangalore.

Sir,

In continuation of this office letter No.C.3197-10 dated 6th April 1939 regarding the defalcation of monies by the absconding Head Clerk of Chitaldrug District Hospital, I have the honour to submit a further report as follows :-

On 6th April 1939 the District Medical Officer was addressed to explain certain defaults and also expedite answering of audit objections.

On 13-4-1939 a report was received from him (copy enclosed) from which nothing new is learnt and in which no explanation is offered.

Again on 17-4-1939 a reminder was sent about answering audit objections. Till now no definite replies are received regarding audit objections.

I have since received a copy of the audit report from the Comptroller in which it is stated that a list of objection statements was given to the District Medical Officer during the course of audit. This was more than a month ago and as mentioned above no reply has yet been received in spite of reminders. The Comptroller's audit report enumerates the irregularities and considers them as due to want of observance of codal rules, and want of due scrutiny- thus affording scope for mal-practices.

Comptroller's audit assesses the loss at Rs.348-2-0 but I find that the correct figure is Rs.340-10-0 as reported in my previous letter, a sum of Rs.7-8-0 having been recovered subsequent to audit.

I must confess I do not expect any reasonable explanations, in fact I cannot visualise any explanations at all for obvious

Letter No.3140 dated 12-4-1939, from the District Medical Officer, Chitaldrug, to the Senior Surgeon in Mysore, Bangalore.

With reference to your No.C.3197-11 dated 6-4-1939, I have the honour to state that I took charge of the Institution on the afternoon of 14-2-1938 and from that day onwards, the cash balance was being checked daily. But when Mr. B.R.Narayana Rao, Head Clerk was transferred from this place, the absconding II Clerk was acting in his place. Even during his time the cash balance was being checked daily, till he absencted himself without permission from 5-12-1938 to 29-12-1938, when he was allowed to rejoin duty with a fine of Rs.2/-.

As he had utilised the establishment pay of Malebennur for September 1938, he has wantonly brought in a confusion of accounts. During his absence, the vouchers that were given to him for custody were searched for, in the office. They could not be got. So, when he came on duty, he some how, found them out and it is from this period, that the cash book could not be checked daily.

His having utilised the Establishment pay of Malebennur for September 1938, came to my notice only when the Sub Assistant Surgeon of Malebennur sent a registered letter to me, about his having not received his establishment pay for September 1938 and subsequently on 11th February 1939, he has misused the Government money, by not sending the amount of the Establishment pay of Talya. On account of this confusion, the cash balance during this period could not be reconsile with the book balance, since the vouchers for the period during which the absconding Head clerk was working, were not at all forth-coming.

From the 11th February 1939 onwards a separate cash book is maintained and the book balance and the cash balance are being reconcile alomost every day when the transactions take place.

Regarding the vouchers, they are scrutinised properly, since every voucher is intialled by me and given to the custody of the Head Clerk to filed for the audit purpose. The erraneous entries in the cash book were noticed by me and then, the Head Clerk, who had manupulated the cash register after my initials was asked to explain the same. But, in the meanwhile, he has absconded. Ad for the scrutiny of the voucher of Malebennur, it is only after the police investi-

P.T.O.

Appendix F G—1]

SUBJECT.....

.....

.....

Section Med

File No. 282—38

Serial No. 5

Diary No. of letter replied to .....

Confidential,

No. G. 11520.

To Senior Surgeon

General and Revenue Secretariat

( )

the *193* .

Sir,

With reference to the correspondence ending with your letter No C 3197—22 d 2.5.39 on the subject of defalcation of money etc in Chitaldrug District Hospital, I am directed to communicate the approval of Govt to the action taken by you in asking Dr. Chokkan to go on leave. As the audit dept on the accounts etc of this hospital shows a very bad

Date of issue.... 15/5/39.

Signed by ..... Mr. C.S.S.C

List of enclosures.....

Copied by.....

Examined by .....

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSO

CONFIDENTIAL.

General and Revenue Secretariat

No. G 11520

Dated, Bangalore, 15/5/39

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Local Self-Government Department.

To

The Senior Surgeon in Mysore,

B a n g a l o r e.

Sir,

With reference to the correspondence ending with your letter No.C.3197-22 dated 2nd May 1939 on the subject of defalcation of money etc., in Chitaldrug District Hospital, I am directed to communicate the approval of Government to the action taken by you in asking Mr. Chokkam to go on leave. As the audit report on the accounts etc., of this hospital shows a very bad state of affairs, I am to request you to expedite your remarks on the points in the audit report including shortages in furniture and the other articles and to take steps to fix the responsibility at an early date.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
Local Self Government Department.

L.S.R.2.

MYSORE MEDICAL DEPARTMENT

Telephone **No. 2462.**
Telegrams : Senorgen.

OFFICE OF THE SENIOR SURGEON IN MYSORE,
Bangalore, dated 23rd May 1939.

No. C 3197-27
Encl. one

L 6876

FROM

Rajasevasakta

B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to Government,
Local Self Government Department, Bangalore.

Sir,

I have the honour to forward herewith a copy of letter No. [illegible] dated 22-5-1939 received from the District Medical Officer, Chitaldrug reporting that the previous Head Clerk, S. Abdul Khader who was absconding has been caught at Hospet [illegible] to that effect has been received in the L.S.G.'s Office. Further reports will be submitted as received.

I have the honour to be,
Sir,
Your most obedient servant,

B K Narayana Rao
23/5

Senior Surgeon.

Copy of the letter No. 3850 dated 22-5-1939 from the District Medical Officer, Chitaldrug, to the Senior Surgeon in Mysore, Bangalore.

I have the honour to report that the previous Head Clerk, C.Abdul Khader who was absconding has been caught at Hospet and a wire to that effect has been received in the D.M.P's Office. Further reports in the matter will be submitted later on.

'C o p y'

B/Narayana Rao
22/5-
Senior Surgeon.

MYSORE MEDICAL DEPARTMENT

Telephone : No. 2462
Telegrams : Senorgen

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated 26th August *19* 30.

No. C3197-30
Encl.

FROM

Rajasevasakta
B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department, Bangalore.

Sir,

With reference to your letter No. C. 1759/Med.282-37 dated 15-8-1939, I have the honour to report as follows:-

(1) As already reported in my letter No. C.3197-30 dated 6-4-1939, the total amount defalcated as found by Deputy Director's audit note is Rs. 348-2-0. But voucher for disbursing Rs. 7-8-0 towards Travelling allowance to Sub Assistant Surgeon, Kadur-Simhalu has been subsequently traced but not charged in the cash book. Thus the amount defalcated is Rs. 340-10-0.

(2) The defalcation is occassioned by negligence, abnormal scrutiny of registers and a very poor sense of responsibility for Government Moneys on the part of the District Medical Officer (Dr. S.Thokur) and the responsibility has to be fixed on Dr. S. Thokur who undoubtedly the defalcation is by the Head clerk who is now on trial.

(3) As regards the discrepancies in stock of furniture, many of the items have since been reported as being traced found and in regard to a few of the items which have been lost, responsibility has been fixed on the individuals by the District Medical Officer. The only things of any slight value for which responsibility has yet to be fixed is (1) Hand pump (2) Blood transfusion apparatus. This is under further investigation and orders fixing the responsibility for the loss will be issued on receipt of further information.

G.M.3337

Rajasevasakta
B. K. NARAYANA RAO, Esq.,
B.A., M.B.C.M., ETC.

Senior Surgeon
Office of the Inspector General of Prisons in Mysore,

D.O. No. C 3197-43

SECT. DEV. DEPT.
31. JAN 1940
GOVT OF MYSORE

Bangalore, dated the 29th January 1940.

Enc. One.

Med. 282-38-6

From
The Senior Surgeon in Mysore,
Bangalore.

To
The Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department, Bangalore.

Sir,

With reference to your letter No.G.6402/Med.282-38 dated 11-1-1940, I have the honour to forward herewith a copy of letter No.2281 dated 28-1-1940 received from the District Medical Officer, Chitaldrug reporting that the clerk C.Abdul Khadar was convicted under Section 409, 467 and 677 (a) I.P.C. and awarded a sentence of three years rigorous imprisonment and a fine of Rs.200/- and in default a further period of 6 months rigorous imprisonment in Sessions case No.5 on 16-11-1939. He has been awarded a sentence of one year's rigorous imprisonment which has to run concurrently in the sessions case in C.C.No.149/39-40 on 19-12-1939- on the file of the First Magistrate, Chitaldrug. Cppies of judgments in the above cases have been called for by the District Medical Officer. On receipt of the same a final report will be sent.

I have the honour to be,

Sir,

Your most obedient servant,

B. Narayana Rao

Senior Surgeon.

Letter No.2281 dated 28-1-1940 from the District Medical Officer, Chitaldrug, to the Senior Surgeon in Mysore, Bangalore.

With reference to your letter No.C.3197-41 dated 13th January 1940 calling for report re: the progress made in the defalcation case of District Hospital, Chitaldrug, I have the honour to inform you that the clerk C.Abdul Khadar was convicted under section 409, 467 and 677(a) I.P.C. and awarded a sentence of 3 years rigorous imprisonment and a fine of Rs.200/- and in default a further period of 6 months rigorous imprisonment in Session's case No.5 on 16-11-1939. He was also convicted under Sec. 409 I.P.C. and awarded a sentence of one year's rigorous imprisonment which has to run concurrently, with the sentence passed in the Sessions case No.5, in C.C.No.149/39-40 on 19-12-1939 on the file of First Magistrate, Chitaldrug.

The First Magistrate, Chitaldrug has been requested to furnish copies of judgements in the above two cases which will be submitted on their receipt in this office.

"Copy".

B. Narayana Rao
30/1

Senior Surgeon.

G.M. 5173

MYSORE MEDICAL DEPARTMENT.

Tele. Telegram: Senorgen.
Telephone: No. 2462.

OFFICE OF THE SENIOR SURGEON IN MYSORE,
Bangalore, dated 31st May 1940.

No. C3197-45
Encl. one

SECY. DEV. DEPT. 6. JUN. 1940 GOVT. OF MYSORE

4.6.

6-7/6

FROM

Rajasevasakta
B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.),
L.R.C.P., D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department, Bangalore.

Sir,

In continuation of this office No.C.3197-43 dated 30-1-40, I have the honour to forward herewith a copy of letter No. 491/39-40 dated 17-5-1940 received from the District Medical Officer, Chitaldrug, reporting that the sentences passed in Session case No.C.C.149/38-39 and No. 5/39-40 has been reduced on appeal to 9 months R.I.

I have the honour to be,
Sir,
Your most obedient servant,

B K Narayana Rao
Senior Surgeon. 6/6

C.C.149/38-39 Judgement in this court:-

"Ascused is sentenced to suffer rigorous imprisonment for 1 year. Sentence to run concurrently with the sentence passed in Chitaldrug Sessions Case No. 5/39-40 dated 16-11-39.

The sentence passed by the Sessions Judge in Chitaldrug Sessions Case No. 5/39-40.

"Convicted under Secs. 409 467 and 477/A.I.P.C. and sentenced to suffer Rigorous imprisonment for 3 years under each of the three counts. The sentences to run concurrently and under Sec. 409 I.P.C. sentenced to pay a fine of Rs. 200/- in default to suffer 6 months R.I."

In the High Court of Mysore, Bangalore. Judgement on appeal No. 45/39-40 dated 26-2-1940 ~~xxxx~~ in Chitaldrug Sessions Case No. 5/39-40.

"Sentence for falsification of accounts is reduced to 9 months R.I. and other sentences are set aside."

Copy of letter No. 491/39-40 dated the 17th May 1940 from the First Magistrate Chitaldrug to the District Medical Officer, Chitaldrug District, Chitaldrug.

With reference to your office No.3555 dated 16th instant, requesting to intimate the nature of disposal in C.C.No.149/38-39 dn the file of this Court and in Chitaldrug Sessions Case No.5/39-40, I have the honor to intimate the result in those cases as noted in the margin.

'C o p y.'

P. Ramachandra 3/6

Senior Surgeon.

Grn 4213

MYSORE MEDICAL DEPARTMENT.

Tele gram: Senorgen
Tele phone: No. 2462

No. C.3197-59.
Encl. one copy of the Judgement.

FROM I.SOFF

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated 17th February 1941.
11-3-41.

md. 282-38

Rajasevasakta

B. K. NARAYANA RAO, Esq., B.A., M.B.C.M., M.R.C.S. (Eng.), D.P.H., D.O. (Oxon.),
Senior Surgeon with the Government of H. H. the Maharaja of Mysore.

To.

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department, Bangalore.

Sir,

With reference to your letter No.G.6759 dated 29-1-1941, I have the nonour to forward herewith a copy of the judgement in Crl. Appeal No.43/39-40 on the file of the High Court. As already stated in my letter dated 2-5-1939, the irregularities are due to want of normal scrutiny of registers and a very poor sense of accounting on the part of the then District Medical Officer (Mr.S.Chokkam) who is now retired.

As regards fixing of the responsibility of certain apparatus and other articles lost, I may state that the audit objection statement for the period from June 1938 to February 1939 have been retransmitted to the Comptroller with further replies. Necessary action will be taken on receipt of the further instructions from that officer.

I have the honour to be,

Sir,

Your most obedient servant,

B.K. Narayana Rao

Senior Surgeon.

IN THE HIGH COURT OF MYSORE AT BANGALORE,

Monday, the 26th day of February 1940.

PRESENT

SIR D'ARCY REILLY, CHIEF JUSTICE
and
MR.JUSTICE C.SUBRAHMANYA AIYAR

Petition of Criminal Appeal No.43 of 1939-40 against the convictions and sentences under each of the three counts under Sections 409, 467 and 477-A of the Indian Penal Code, passed by the Sessions Judge, Shimoga Division, in Chitaldrug Sessions Case No.5 of 1939-40.

APPELLANT.
(Accused).

C.Abdul Khader,
Prisoner in the Central Jail, Bangalore.

Heard: Appellant by Mr.Nittoor Srinivasa Rao

Mr.Mirle N.Lakshminaranappa,
Government Advocate for Government.

JUDGMENT.

THE CHIEF JUSTICE:-

In this case the accused, who is the Appelant before us and who was acting Head Clerk of the Office of the District Medical Officer of Chitaldrug, has been convicted in the Sessions Court on three charges- firstly, that he committed criminal breach of trust as a clerk, punishable under Section 409 of the Penal Code, in respect of Rs.109-9-0 entrusted to him in his capacity as Head Cler, secondly, that he committed forgery, punishable under Section 467 of the Penal Code, by altering the amount and destination shown in a postal receipt for a money-order payment, Exhibit P.21, and, thirdly (this being the fourth charge at the trial) that he falsified Exhibit P.10, the Cash Register of the Office in which he was employed, by making false entries, Exhibit P.10(f) and Exhibit P.10(g), in it and thereby committed an offence punishable under Section 477-A of the Penal Code. For each of those offences the learned Sessions Judge sentenced the Accused to undergo rigorous imprisonment for three years, those sentences to run concurrently, and for the offence of criminal breach of trust he sentenced him also to pay a fine of Rs.200/- or in default to undergo rigorous imprisonment for a further period of six months.

It appears that in the Chitaldrug District there are a number of Local Fund Dispensaries at places at which there is no Government treasury and that the establishment pay bills of those dispensaries are sent each month to the District Medical Officer, who gets them cashed

officer to the Accused on the 6th of October 1938, the day on which it was drawn, but the Accused never sent it, as he should have done, to the Malebennur Dispensary: he made false entries in the Cash Register, Exhibit P.-10, on the 20th of October 1938 to show that he had sent the money to the dispensary on that date by money-order: and, when the Sub Assistant Surgeon, P.W.5, complained repeatedly that he had not received the pay for the establishment of that dispensary for September 1938, the Accused resorted in December to the plan of sending the amount of the pay drawn for that dispensary for November to the dispensary with the money-order coupon, Exhibit p-8, as if it were the pay for September 1938 and so satisfied the Sub Assistant Surgeon for a time in that matter: but later on it was found that the pay of the dispensary for November 1938 had been used by the Accused in that way, and so the pay for November was still unpaid. The learned Judge has found tt proved that the pay of the Malebennur Dispensary, Rs.108-7-0, for September 1938 was entrusted by the District Medical Officer to the Accused in accordance with that case. Whether it was so entrusted to the Accursed or not has to be shown by the prosecution almost entirely through the evidence of the District Medical Officer himself. He says in regard to the amount brought from the Treasury on the 6th of October 1938, which was the pay of the various dispensaries, including that of Malebennur Dispensary, "The amount brought from the Treasury was counted by me and handed over to the Accused, who made the entries in the Cash Book. I directed him to send the amount to all the dispensaries including those at Sokke and Malebennyr. The Cash Register, Exhibit P.10, in its entries for the 6th of October 1938, written by the Accused, shows that the pay amounts for all the dispensaries concerned were received on that day at the office of the District Medical Officer and that to all those dispensaries except the dispensaries at Malebennur and Sokke the pay was remitted by money-order on that day. The District Medical Officer goes on in his evidence: "In the Treasury Book, Exhibit P-15, the amounts drawn on 6th of October 1938 were are entered by the Accused as per Exhibit P.15(a). The accursed informed me in the evening on the 6th off October 1938 that he remitted all the amounts. I signed all the money-order forms for sending amounts to all dispensaries including Malebennur and Sokke on the 6th of October 1938." But, although the District Medical Officer says that he received

few questions himself. In answer to those questions the District Medical Officer said: I do not think I checked the actual cash in the safe on the 6th of October 1938. On the 20th of October 1938 when I initialled in the Cash Book I did not notice that amounts alleged to have been sent to Malebennur and Sokke were debited on that date. I am definite that money given to the Accused on the 6th of October to be sent to Malebennur and Sokke Dispensaries was not returned to me on that evening and that he did not take it from me again on the 20th of October 1938". The District Medical Officer may have been definite about that at the very close of his examination. But it will be seen at other parts of it his story was quite different. Exhibit P-10, the Cash Register, not only shows that the pay amounts for the Malebennur and Sokke Dispensaries for September 1938 were in the District Medical Officer's possession on the evening of the 6th of October and acknowledged by him, but entries for the next five days on which there were any transactions in the office show that on each of those dates the pay amounts of the Malebennur and Sokke Dispensaries were still with the District Medical Officer and acknowledged by him by his initials on each occasion. The comparatively large balance, which there was at the end of each days transactions, could not be made up except by including the pay amounts for those two dispensaries for September. Then for the 20th of October 1938 there are entries showing that the pay amounts for the two dispensaries for September had been expended, and at the end of the transactions of that date the balance of money in hand, which in the morning had been Rs. 249-5-3, was reduced to Rs. 22-7-3. The District Medical Officer has initialled the balance on that day also. Now an examination of this Cash Register will show that except on days when pay amounts come into the office hardly ever does the balance in the evening reach Rs. 100/-, and generally it is very much less. Is it possible that the District Medical Officer on the days on which his initials indicate that he saw this register between the 6th of October 1938 and the 20th of October 1938 did not notice that there was a very unusually large balance, for which by putting his initials to the entries he made himself responsible and which according to the proper practice ought to have been in his safe? Is it possible that, when he saw that the balance had been reduced to Rs. 22-7-3 on the 20th of October 1938, he did

viz., to the District Medical Officer. The evidence in this case, which is almost entirely supplied by the prosecution, does bring out many stange things in the conduct of the District Medial Officer. I have mentioned that he professes not to have noticed the effect of the entries in his own Cash Register: and he assures us that in spite of it the pay amounts or the money belonging to the Malebennur Dispensary were entrusted to the Accused on the 6th of October 1938 and never returned by the Accused to him. And I have mentioned that, although the Cash Register showed him, if he cared to look into it when he put his initials and he ought not to have put his initials blindly to it that according to the entries there the pay amounts of Melebennur and Sokke Dispensaries had been kept in the office for fourteen days quite improperly, he does not suggest that he ever asked any explanation of that or took any one to task in regard to it. It is not as if nothing was done by the Sub Assistant Surgeon of Malebennur to bring to his notice the delay in sending the pay for the establishment of that dispensary for September. Before December the Sub Assistant Surgeon wrote five letters, as the evidence shows, to the District Medical Officer, complaining that the pay had not been received. But no notice was taken of them until eventually he sent a D.O. letter by registered post on the 9th of December 1938, i.e., Exhibit P-7(m). In that letter he mentioned his five previous letters. The District Medical Officer admits that he received that registered letter. He says that the five letters mentioned by the Sub Assistant Surgeon never came to his notice. But he does not tell us that he did not open official correspondence sent to him. He does not tell us that he ever examined the registers of his office to see whether those letters had been received. He does not suggest that there are no entries regarding them in the official registers. When he received that D.O. letter, he sent no reply to it for more than a month, until after he received another letter from the Sub Assistant Surgeon, Exhibit P-7(o) of the 8th of January 1939. Then he sent a reply to the Sub Assistant Surgeon, Exhibit P-11, on the 15th of January 1939, in which he rebuked the Sub Assistant Surgeon for unnecessary correspondence. The letters which the Sub Assistant Surgeon had sent were not unnecessary. They were very necessary, as the Dis-trict Medical Officer would have known at once, even if he had never received them, provided he had made a proper inquiry when he got the registered letter of the 9th of December.

of fourteen days in sending the money from the office of the District Medical Officer to the Dispensary. The District Medical Officer appears to have accepted that statement as quite correct. It is, as I have mentioned, in the handwriting of the Accused. It is not initialled by the Accused to show that he is responsible for it; but on the other hand it is signed in full by the District Medical Officer, showing that he made himself responsible for it. Now, as I have mentioned, the District Medical Officer is not on trial in this case, and, although he has been examined at great length, he has not had any opportunity of meeting any charges directly brought against himself. Nevertheless the Accused is quite entitled to ask whether on that evidence, which I have described, it would be more proper to find the District Medical Officer responsible for the amount which the Accused is charged with misappropriating rather than himself. We need not attempt to give any definite answer to that question. But I think we can say definitely that the evidence is not sufficiently satisfactory to show that the amount, which is the subject of the first charge in this case, was entrusted to the Accused and that he committed breach of trust in respect of it.

The second charge against the Accused is that he committed forgery in respect of that moneyorder receipt number 4975, which I have mentioned, and which has been produced in the case as Exhibit p-21. That is shown in the statement, Exhibit P16, signed by the District Medical Officer, as the receipt for the amount supposed to be sent to the Malebennur dispensary by money order on the 20th of October 1938. It is the receipt of the Post Office for that amount. But it has been proved that receipt No. 4975 of the Chitaldrug Post Office, dated 20th October 1938, which Exhibit p-21 purports to be, was not for the same amount and was not for an amount sent to Malennur at all; it was for a slightly different amount sent to the Sokke dispensary on that day, as is shown by the carbon duplicate produced by the postal authorities, Exhibit p-2. It is clear and cannot be denied that somebody has tampered with the postal receipt, Exhibit p-21. The work "Sokke" has been rubeed out and "Malebennur" has been written in its place. The amount of the real money order for Sokke has been altered into the amount "108-7-0" to fit in with the entries in the District Medical Officer's books. The District Medical

an entry. His subsequent conduct make it very difficult to suggest that what he did was done innocently on that occasion. It was he who wrote the entries on the money order coupon, Exhibit P-8, showing that in December 1938 money was sent to the Malebennur Dispensary for the pay for September 1938 in spite of that pay having been entered by the Accused in the Cash Register as having been paid on the 20th of October 1938. And, when he wrot that money order coupon on the 9th December 1938 he made an entry to a different effect in the Cash Register that what was sent to the Malebennur Dispensary was the pay for November 1938, which indeed was what had been drawn from the Treasury, though it was otherwise described in the money order coupon for the information of the Sub Assistant Surgeon of Malebennur. Later on the Accused prepared Ex- P-16, a statement representing that the pay of the Malebennur Dispensary for September 1938 had been sent on the 20th October 1938, which he must have known was untrue. And he wrote in the last column but one of that statement "4975" as the number of the money order receipt for that amount. Even if he did not himself alter that receipt so as to make it appear as if it was for an amount sent to Malebennur, a mere glance at it would have drawn his attention to the fact that there was something very suspicious about it. The accused must have known that the Sub Assistant Surgeon of Malebennur had complained repeatedly that the pay for September 1938 had not been sent to him. On no occasion until the 19th of February 1939 didthe accused make any attempt to disociate himself from the false entries made by him in the Cash Register, Ex.P-10, on the 20th of October 1938. He says that he did what he did under the orders of the District Medical Officer. If that is so, he must have at least known that what he was doing was wrong, that he was helping to make false records. He never took any steps in connection with that to report it to any other authority; and on the 10th of February 1939 he suddenly left the office without permission and never appeared again. He wrote some letters asking for leave and that his pay might be sent on to him. But he was wandering about, not in the Mysore State but outside it in British Indian territory, until he was arrested three months later in Hospet. The Accused, an inexperienced young man, it is conceivable acted as he says under the orders of his superior and was afraid to do otherwise. But that will not bring him outside the scope